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## PART I

## IMPORTANT GOVERNMENT ORDERS

## GENERAL SECRETARIAT

Sanctions an estimate for Rs. 1,95,750 for providing a protected system of Water Supply to Chikballapur Town.

READ—

Correspondence ending with letter No. 73-47-48, dated 25th September 1948, from the President, Town Municipal Council, Chikballapur, in the matter of providing water supply to Chikballapur Town.

ORDER NO. L. 6972-6—ML. 61-48-18, DATED BANGALORE,  
THE 28RD—31ST DECEMBER 1948.

The Deputy Commissioner, Kolar District, forwarded for sanction in February 1948, an estimate for Rs. 1,58,850 for providing a protected system of water supply to Chikballapur Town, the expenditure being met by the Government and the Municipal Council in equal proportions and recommended the grant of a loan of Rs. 80,000 to the Municipality to meet their share of the cost. The Chief Engineer for Roads and Buildings, who scrutinised the estimate revised the same to Rs. 1,95,750 the large variation between the original and the revised estimate is said to be due to the fact that as the former was prepared in the year 1946, a number of corrections were involved and provision for quarters to the staff attached to the water works was subsequently made.

The revised estimate has been countersigned by the President of the Chikballapur Town Municipal Council. According to this estimate the loan to be given to the Municipal Council for meeting their half share of the expenditure will amount to Rs. 97,875 and this loan which carries interest at 4 per cent per annum is proposed to be repaid by the Municipal Council at the rate Rs. 5,000 per year towards the principal.

Having regard to the fact that the provision of water supply to Chikballapur Town is an urgent necessity, Government are pleased to direct that the scheme for a protected system of water supply for Chikballapur Town be sanctioned at an estimated cost of Rs. 1,95,750 (Rupees One lakh ninety-five thousand seven hundred and fifty only), the expenditure being met by the Government and the Municipal Council in equal proportions. In order to enable the Municipal Council to bear their share of the cost, a loan of Rs. 97,875 will be

granted to the Municipality. It will carry interest at 4 per cent per annum and will be repayable at the rate of Rs. 5,000 per annum towards the principal. The Deputy Commissioner, Kolar, is requested to see that necessary provision is made in the annual budgets of this Municipality towards the repayment of the loan. The Government share of Rs. 97,875 (Rupees Ninety-seven thousand eight hundred and seventy-five only) in this behalf will be met from out of the water supply grants for the year 1948-49.

The Deputy Commissioner, Kolar District, and the Chief Engineer for Roads and Buildings are requested to take necessary further action to push through the work urgently.

MOHAMED ISMAIL SHERIFF, *Gen., Secy.*

## DEVELOPMENT SECRETARIAT

## Reconstitution of Board of Management, Mysore Iron and Steel Works, Bhadravati.

ORDER NO. D. 4154-62—I. W. 1-48-2, DATED BANGALORE,  
THE 8TH JANUARY 1949.

In supersession of all previous orders, Government are pleased to direct that the Board of Management, Mysore Iron and Steel Works, Bhadravati, be reconstituted, with immediate effect, with the following personnel:—

1. The Minister for Finance and Industries.  
(Chairman).
2. Sri P. R. Balakrishnan, B.A., Director and Vice-Chairman, Mysore Iron and Steel Works (Vice-Chairman).
3. The Chief Electrical Engineer in Mysore.
4. The Chief Conservator of Forests in Mysore.
5. Rao Bahadur Capt. A. Thangavelu Mudaliar, Bangalore.



6. Sri S. L. Mannaji Rao, Bangalore.
7. Sri H. S. Rudrappa, B.Sc., LL.B., Shimoga.
8. Sri K. Hanumanthaiah, B.A., LL.B., Bangalore.
9. Sri S. Narayana Rao, B.A., B.L., Advocate, Nanjan-gud.
10. Sri T. Chenniah, B.Sc., Kolar.
11. The Secretary, Board of Management, Mysore Iron and Steel Works, Bhadravati. (Secretary).

B. T. KEMPANNA, *Dev. Secy.*

### Enhances the Rate of Interest in respect of Five Years Fixed Deposit.

ORDER No. FL. 7404-7494—G. F. 125-48-2, DATED BANGALORE, THE 8TH JANUARY 1949.

Government are pleased to direct that the rate of interest payable on the "Five-Years Fixed Deposit" be enhanced from 2 (Two) to 2½ (Two and a half) per cent per annum with immediate effect.

M. SHAMANNA, *Fl. Secy.*

### FINANCIAL SECRETARIAT

#### Grant of two years' Advance of Pay to officers (non-gazetted) on pay of Rs. 300 and below for purchase of Houses in all Taluk Headquarter Towns of the State.

READ—

Government Order No. FL. 7387-7437—G. F. 377-39-1, dated 6th June 1940, sanctioning the grant of advances up to two years' pay but not exceeding Rs. 10,000 in any case to all officers residing in the cities of Bangalore and Mysore and in Krishnarajanagar, Mandya, Davangere or Chitaldrug Towns and wishing to build or purchase houses in the extensions of these cities or towns.

2. Government Order No. FL. 2730-80—G. F. 132-41-2, dated 7th November 1941, sanctioning the extension of the above concession to all the officers residing in all District Headquarters Towns and wishing to construct or purchase houses in regularly laid out extensions of these towns.

3. Government Order No. FL. 8516-80—G. F. 309-45-2, dated 29th May 1946, sanctioning the further extension of the aforesaid concession to officers residing in all Taluk and District Headquarters of the State, the advance being restricted, however, to the building of houses and not to purchase.

4. Government Order No. FL. 1637-1758—G. F. 48-46-2, dated 31st August 1946, directing that the advance admissible to Government officers for purposes of building houses be increased to three years' pay, subject to a maximum of Rs. 15,000 as the cost of building materials, labour, etc., has gone high, and as the need for the construction of more houses all over the State is keenly felt, the recovery of the advance being effected in 12 years instead of 8.

5. Letter No. C. 863-25—1, dated 20th October 1948, from the Senior Surgeon in Mysore, reporting that one Sri. S. N. Devappa, Compounder, Local Fund Dispensary, Shikarpur, was sanctioned a house purchase advance of three years' pay according to Government Orders Nos. FL. 1679-1758—G. F. 48-46-2, dated 31st August 1946 and FL. 2412-17—G. F. 232-37-3, dated 28th October 1938, but that the Comptroller to Government has returned the papers on the ground that only one year's pay is admissible and stating that one year's pay of the compounder, viz., Rs. 360 is inadequate for the purchase of a house in these days of high cost and requesting clarification of the above Government Orders.

ORDER No. FL. 7103-7187—G. F. 121-48-2, BANGALORE, DATED 7TH JANUARY 1949.

As orders stand at present only one year's pay is admissible for purchase of houses in Taluk Headquarter Towns. In view of the high cost of houses, Government are pleased to extend the concession of granting advances upto two years' pay to Government servants for purchase of houses in all Taluk Headquarter Towns of the State. This concession will be restricted to officers (non-gazetted) on pay of Rs. 300 and below.

2. The entire advance of two years' pay granted in respect of the purchase of houses, will be repaid within a maximum period of eight years by monthly deduction of one-fourth the pay towards principal besides interest. The rules relating to interest will be as at present.

3. The Comptroller to Government is requested to issue necessary amendment to the Mysore Civil Account Code, Volume I.

M. SHAMANNA, *Finl. Secy.*

#### Removal of the Maximum Limit of Amount up to which Savings Certificates can be held.

READ—

Government Order No. FL. 3566-625—G. F. 120-37-1, dated 4th January 1938, prescribing the limit upto which a person can hold Savings Certificates whether in the capacity of a sole holder or of a joint-holder or of both.

1. Letter No. 377—S. B. dated 21st June 1948, from the Comptroller suggesting the desirability of removing the maximum limit of amount upto which any person, whether in the capacity of a sole-holder or of joint-holder or of both, can hold Savings Certificates.

ORDER No. FL. 7495-7585—G. F. 125-48-3, DATED BANGALORE, THE 8TH JANUARY 1949.

Under the existing rules, the total amount of Savings Certificates which may be held by one person, whether in the capacity of a sole holder or of a joint-holder or of both is limited to Rs. 10,000. Holdings in excess of Rs. 10,000 do not carry any interest and when such an excess is discovered the holder is liable to be called upon to discharge the excess holdings immediately. With a view to inducing the public to invest as much as possible in the Savings Certificates and with a view to popularising this scheme as a source of investment Government are pleased to direct that the present prescribed limit upto which investments can be made in the Mysore Savings Certificates be removed so as to permit a person to hold Savings Certificates of the prescribed denominations upto any extent in value whether in the capacity of a sole-holder or of joint-holder or of both.

The Comptroller is requested to issue necessary amendments to the Mysore Government Savings Certificates Rules and also to give wide publicity by publishing the same in the *Mysore Gazette*.

M. SHAMANNA, *Finl. Secy.*

#### Sanctions the continuance of the enhanced rates of Daily Allowance and Mileage till the end of June 1949.

READ—

Government Order No. FL. 608-697, dated 15th July 1948, sanctioning the continuance of the enhanced rates (by 33 1/3 per cent) of daily allowance and mileage admissible under the provisions of the Mysore Service Regulations in respect of Government Servants and Non-official Members of the Committees and other Public Bodies constituted by Government (subject to a minimum of Rupee one only for halts in Bangalore City and Annas twelve only in the case of halts in other places in the State) till the end of December 1948.

ORDER No. FL. 7201-7291—S. & A. 94-48-1, DATED BANGALORE, THE 8TH JANUARY 1949.

Government are pleased to direct that the enhanced rates of daily allowance and mileage referred to in the Government Order read above be continued till the end of June 1949.

M. SHAMANNA, *Finl. Secy.*

#### Prescribes the Budget Calendar for 1949-50.

ORDER No. FL. 76-8-7700—G. F. 130-48-2, DATED BANGALORE, THE 11TH JANUARY 1949.

The attached Calendar for regulating the Budget Work for 1949-50 is approved. The object with which an interval of about a fortnight is allowed for items Nos. 3 and 14 in the Calendar is to secure an even flow of work in the Comptroller's Office and in the Secretariat and to avoid rush of work at the last moment. All officers handling Budget papers are requested not to take up the entire interval but to strictly adhere to the dates fixed.



2. All estimates require to be framed with the greatest possible care and with particular regard to sanctions and actual requirements. Those relating to heads of receipts should aim at forecasting the realizable result as closely as possible; and those relating to expenditure heads—Revenue and Capital—should be limited to absolute minimum requirements.

3. **No provision for schemes of new expenditure, whether sanctioned or not, to which effect has not been given should be proposed for inclusion in the Comptroller's estimates.** The attention of all Heads of Departments is invited to this instruction which should be strictly followed in the preparation and submission of their Budget proposals. **A list of such items, if any, requiring provision should, however, be sent to Government and Comptroller separately for consideration as provided in items 3 and 14 of the Calendar.** If the new schemes have been sanctioned, details of the scheme specifying detailed Heads should be furnished so that the Comptroller may propose to Government such provision or a reduced provision therefor under the existing detailed Heads or under new Heads to be opened under the Major Heads. In no case should lumpsum provisions be furnished without details.

4. Sanctions to establishment and other recurring charges which have not been communicated to the Audit Office on or before the 15th January 1949 need not ordinarily be taken into account in framing expenditure estimates relating thereto. In all cases where allocations have been sanctioned by Government the revised scales should be included and provision made accordingly. In other cases Revised Scales should be shown and a suitable provision deemed sufficient may be included.

5. In the Consolidated Budget Estimates, the totals of major heads should be worked to thousands of rupees and those of minor heads to even hundreds of rupees. This has to be kept in view in fixing the provision under individual heads of account.

6. The Chief Engineer for Irrigation and the Muzrai Commissioner are requested to take timely action to have the detailed estimates of the Irrigation Cess Fund and the General Muzrai Fund, respectively, sanctioned and transmitted, as indicated in item No. 19 of the Calendar, to the Director, Government Stationery and Printing, for being printed and supplied to the members of the Representative Assembly and the Legislative Council along with the copies of the Provisional Budget Estimates.

7. The General Manager, Mysore State Railway, is requested to have the Authorization Rolls and the Capital Budget Estimates sent through the Comptroller, to the Finance Department, with the remarks of the Chief Auditor, for being dealt with in the same manner as the estimates of other departments.

8. The Registrar, Mysore University, is requested to get the estimates of establishment and fixed charges of the University verified by the Comptroller and approved by Government before compiling the provisional edition of the University Budget.

9. In respect of sanctioned post-war schemes the Heads of Departments will furnish details to the Comptroller as instructed in para 3 above.

10. The Director, Government Stationery and Printing is requested to treat all Budget work as urgent and co-operate with the Comptroller in arranging for the issue of the different editions of the Budget on the due dates.

11. In the case of estimates relating to Civil Station; the concerned Heads of Departments will obtain the necessary information from the offices in the Civil Station and include them under the respective existing Major, Minor and Detailed heads, new heads being opened wherever necessary in consultation with the Comptroller. In order that Government may have an idea of total Revenue and Expenditure relating to Civil Station, the Estimates relating to Civil Station though shown under the existing heads may be indicated separately.

12. If any of the Heads of Departments does not forward or return the Estimates in time according to the Calendar or the time allowed by the Comptroller, the Comptroller will forthwith report the matter to Government after reminding the concerned Department. It may be distinctly understood that Government will not consider any explanations for the delay like absence of the Head of the Department from Headquarters or non-receipt of particulars from subordinate offices, as valid, and Government desire to impress that it is the duty of the Head of the Department to pay special attention to Budget work and to keep up to the time limit.

By Order,

M. SHAMANNA,

Secretary to Government,  
Financial Department.



## CALENDAR FOR BUDGET WORK, 1949-50.

By 2nd February 1949.

1. Preparation by Heads of Departments (including Railways) of detailed Estimates of Expenditure (Appendices) on Salaries, Establishments and Allowances (Appendix B), Grants-in-aid (Appendix C) and Scholarships (Appendix D), including those relating to Road Fund, the Coffee Cess and Experimental Station Fund, the Record of Rights Fund and the Elementary Education Fund.

2nd February to 15th February 1949.

2. Preparation of the above Appendices by Comptroller (the Railway and the Electrical Departments' Appendices to be prepared by the Chief Auditor, Mysore State Railway, the Auditor, Electrical Department, and the Auditor, Jog Power Scheme) and their transmission to Departmental Officers. The Appendices relating to the Food Supply Department will be prepared by the Auditor and Accounting Officer, Food Supply Department, those relating to Public Works Department by the Auditor, Public Works Department and those relating to Education Department inclusive of the Elementary Education Fund by the Financial Assistant to the Director of Public Instruction.

5th February to 19th February 1949.

3. Return of above Appendices by Departmental Officers to Comptroller with remarks regarding changes, if any, required according to standing sanctions, *a copy thereof being sent to the Secretary to Government in the Administrative Department concerned. Proposals relating to schemes of new expenditure should not be included in the statement of alterations sent with the Comptroller's estimates. A separate statement in the prescribed forms \* supplied by the Comptroller should however be prepared in triplicate simultaneously and one copy forwarded to Government in the Administrative Department for consideration, a copy being sent to the Finance Department and one copy sent to Comptroller who may forward it to Government with his remarks.*

\* Vide form at the end of page 12.

NOTE 1.—In the case of the Railway, the Electrical and Public Works Departments, the General Manager, the Chief Electrical Engineer, the General Superintendent, Jog Power Scheme, and the Chief Engineers for Roads and Buildings, and Irrigation have to return the Appendices with a statement of alterations required on the basis of standing sanctions to the Auditors concerned, who, in turn, have to send them to the Comptroller with their remarks. Similar procedure has to be adopted by the Directors of Food Supplies and Public Instruction also. In regard to proposals relating to schemes of new expenditure, the procedure mentioned above will be followed by these departments also.

NOTE 2.—The term 'schemes of new expenditure' should be interpreted as schemes, whether approved by Government or not, to which effect has not been given and for which funds are required to be provided.

9th February to 23rd February 1949.

4. Submission of the above Appendices to Government by Comptroller with notes indicating points, if any, for orders.

14th February to 28th February 1949.

5. Communication to Comptroller by Government of orders on points referred to under item No. 4 and on the proposals of the departments relating to schemes of new expenditure.

By 7th March 1949.

6. Submission by Departmental Officers to Comptroller and to *Administrative Departments of Government* of detailed estimates under all Heads of Revenue with reference to eight months' actuals with Statements of D. C. B. in Form—Appendix A in the case of Land Revenue, Excise and Income-tax.

NOTE.—The estimates of gross revenue under the following heads will be dealt with at this stage:—

XXIV. Railways.	XXVIII. Kolar Gold Fields Water Works
XXV. Krishnaraj Sagar Irrigation Works.	XXX. Chamaraj Sagar and Water Works—
XXV-A. Hydro-Electric Works.	Road Fund.
For 'II. Forest—I. Sandal Oil,' 'XXVII. Iron and Steel Works and Cement Plant' and 'XXIX. Industrial Works,' however, total estimates working from Opening Balance to Closing Balance will be required.	

10th March to 18th March 1949.

7. Submission to Government by Comptroller with Budget Notes of above Revenue Estimates as also the Estimates under "IX. Interest" and "XI. Pensions and Allowances."



15th March to 25th March 1949.

8. Return to Comptroller of Revenue Estimates by Government with orders.

8th March 1949.

9. Receipt (in two parts, Part I embracing standing sanctions or works in progress and Part II schemes of new expenditure or new works only) from subordinate Departmental Officers by (*Vide* Paras 3 and 9 of the Government Order).—

(1) The Chief Engineers for Roads and Buildings and for Irrigation, of Expenditure Estimate other than for Establishments.

(2) The Chief Electrical Engineer and the General Superintendent, Jog Power Scheme, of estimates of Revenue Expenditure other than Establishments, of Capital (including Stores) and of Depreciation Fund Works.

(3) The Chief Engineer for Irrigation of Estimates chargeable to Revenue (other than Establishments) and to Capital and for Acreage Contribution from Irwin Canal Area (with a Demand Collection and Balance Statement).

(4) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

11th March 1949.

10. Transmission to Comptroller and to Government in the Finance Department, respectively, of Parts I and II of Public Works and Electrical Works Estimates for items other than Establishments, by Chief Engineers for Roads and Buildings and for Irrigation, the Chief Electrical Engineer and the General Superintendent, Jog Power Scheme, with detailed lists of works. The estimates relating to Acreage Contribution from Irwin Canal Area and Water Rate under Irwin Canal will be accompanied by a Demand, Collection and Balance Statement in the prescribed form.

8th March 1949.

11. Transmission to Comptroller (of Part I) and to Government in the Finance Department (of Part II) by—

(1) The General Manager, Mysore State Railway, of Authorization Rolls and Estimates of Works chargeable to Capital (including Stores) and Depreciation Fund (through the Chief Auditor).

*Note.*—The Authorization Rolls should be verified by the Chief Auditor.

(2) The Railway Secretary, of Capital and Revenue Expenditure Estimates of the Railway worked by M. & S. M. Railway Company (through the Chief Auditor).

(3) The Vice-Chairman, Board of Management, Mysore Iron and Steel Works, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.

(4) The Convener, Board of Management of Industrial Concerns in Mysore, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.

(5) The Chief Engineer for Irrigation, of Estimates of Capital and Depreciation Fund Works of the Kolar Gold Fields Water Works and Chamarajasagar and Water Works.

(6) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

*Note.*—The estimates will be prepared in two parts, Part I embracing standing sanctions or works in progress and Part II showing only schemes of new expenditure or new works. (*Vide* Paras 3 and 9 of the Government Order).

By 18th March 1949.

12. Completion by Heads of Departments of Estimates of Expenditure (other than Appendices B, C and D), including the Estimates of Receipts and Disbursements under Advances and Loans and the following Fund heads:—

- |   |                                  |
|---|----------------------------------|
| (i) Road Fund                                   | (v) Irrigation Cess Fund         |
| (ii) Coffee Cess and Experimental Station Fund. | (vi) Irrigation Development Fund |
| (iii) Record of Rights Fund                     | (vii) Elementary Education Fund  |
| (iv) General Muzrai Fund.                       | (viii) Inter-Village Road Fund   |
|   | (ix) Industrial Development Fund |

*Note.*—The expenditure estimates will be prepared in two parts—*vide* Note under Item 11.

28th March to 11th April 1949.

13. Preparation by Comptroller of (Part I of) Expenditure Estimates (other than Appendices B, C and D) and of estimates of Loans, Advances and Fund heads based on eight months' actuals and their transmission to Departmental Officers.

2nd April to 14th April 1949.

14. Return of the above estimates by Departmental Officers to Comptroller with remarks regarding changes, if any, required on the basis of standing sanctions, a copy of such estimates being simultaneously sent to the Secretary to Government in the Administrative Department concerned.

*Submission to Government in the Administrative and Finance Departments, one copy each of Part II of the Estimates referred to in Item 12, by Departmental Officers (i.e., Statement of proposals relating to schemes of new expenditure), one copy of the Estimates being sent to Comptroller also for being sent to Government with his remarks.*

**6th April to 21st April 1949.**

15. Submission of the expenditure estimates and the estimates of Loans, Advances and Fund heads to Government by Comptroller with Budget Notes and with notes indicating points, if any, for orders.

**12th April to 26th April 1949.**

16. Return of expenditure estimates including estimates of Loans, Advances and Fund heads by Government to Comptroller with provisional orders both in respect of Part I and Part II proposals.

**2nd May 1949.**

17. Submission by Comptroller of Group and Major Head abstracts incorporating orders under Items Nos. 8 and 16 with a General Note and Ways and Means Estimate.

**16th May 1949.**

18. Communication to Comptroller of orders on Consolidated Budget Estimates.

**20th May 1949.**

19. Transmission to the Director, Government Stationery and Printing, Bangalore by—

(1) The Chief Engineer, of the copies of the Budget Estimates of Irrigation Cess Fund sanctioned by Government (English and Kannada).

(2) The Muzrai Commissioner, of the copies of the Budget Estimates of the General Muzrai Fund sanctioned by Government (English and Kannada).

(3) The General Manager, Mysore State Railway, of the Authorization Rolls and Detailed Capital Budget Estimates (including Stores) of the Railway Department (English and Kannada).

**28th May 1949.**

20. Completion of printing and despatch of printed copies of the Budget to Government.

**BUDGET ESTIMATES FOR 1949-50.**

Establishment and  
Fixed Charges  
Expenditure  
Estimates

**\* Statement of Schemes of New Expenditure.**

(i.e. Schemes which have already been sanctioned by Government subject to provision of funds in the coming year and schemes which have yet to be examined). These may be separately indicated. The schemes relating to Post-War Planning may be shown separately.

**\* To be prepared in Triplicate**

- (1) one Copy to be forwarded to the Secretary to Government in the Administrative Department.
- (2) one Copy to be forwarded to the Financial Secretary; and
- (3) one Copy to the Comptroller.

\* Vide paras 3 & 14 of Budget Calendar.

**MAJOR HEAD.**

Minor and detailed heads (should be invariably furnished)	Proposals of the Department N.B.—(1) In the case of schemes sanctioned, Government Order Number and date to be mentioned. (2) Regarding other proposals, number and date of previous reference to Government to be mentioned	Financial effect of the proposal		Remarks
		Recurring	Non-recurring	